

House Bill 1664

By: Representative Brown of the 69th

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing for homestead exemptions from Heard County ad valorem taxes
2 for county purposes and from Heard County School District ad valorem taxes for educational
3 purposes, approved April 13, 1992 (Ga. L. 1992, p. 6107), so as to increase the exemption
4 for ad valorem taxes for educational purposes from \$10,000.00 to \$20,000.00 of the assessed
5 value of the homestead of residents of the school district who are 65 years of age or older;
6 to provide for applicability; to provide for a referendum, effective dates, and automatic
7 repeal; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing for homestead exemptions from Heard County ad valorem taxes for county
11 purposes and from Heard County School District ad valorem taxes for educational purposes,
12 approved April 13, 1992 (Ga. L. 1992, p. 6107), is amended by striking Section 3 and
13 inserting in its place a new Section 3 to read as follows:

14 "SECTION 3.

15 Each resident of the Heard County School District who is 65 years of age or older is granted
16 an exemption on that person's homestead from all Heard County School District ad valorem
17 taxes for educational purposes in the amount of \$20,000.00 of the assessed value of that
18 homestead."

19 **SECTION 2.**

20 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
21 superintendent of Heard County shall call and conduct an election as provided in this section
22 for the purpose of submitting this Act to the electors of the Heard County School District for
23 approval or rejection. The election superintendent shall conduct that election on the date of

1 the November, 2006, state-wide general election and shall issue the call and conduct that
2 election as provided by general law. The election superintendent shall cause the date and
3 purpose of the election to be published once a week for two weeks immediately preceding
4 the date thereof in the official organ of Heard County. The ballot shall have written or
5 printed thereon the words:

6 "() YES Shall the Act be approved which increases the homestead exemption from
7 Heard County School District ad valorem taxes for educational purposes
8 () NO from \$10,000.00 to \$20,000.00 of the assessed value of the homestead for
9 residents of that school district who are 65 years of age or older?"

10 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
11 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
12 such question are for approval of the Act, Section 1 of this Act shall become of full force and
13 effect on January 1, 2007. If the Act is not so approved or if the election is not conducted
14 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
15 be automatically repealed on the first day of January immediately following that election
16 date. The expense of such election shall be borne by Heard County. It shall be the election
17 superintendent's duty to certify the result thereof to the Secretary of State.

18 SECTION 3.

19 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
20 its approval by the Governor or upon its becoming law without such approval.

21 SECTION 4.

22 All laws and parts of laws in conflict with this Act are repealed.